Via EFS Web Docket No.: 393032039900

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Masaru AISO et al.

Application No.: 10/635,786 Confirmation No.: 2713

Filed: August 5, 2003 Art Unit: 2615

For: SYSTEM AND METHOD FOR PROCESSING Examiner: Suthers, Douglass John

MULTIPLE AUDIO SIGNALS

RESPONSE TO NON-FINAL AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the Office Action dated January 9, 2008, for which a response is due on April 9, 2008. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

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la-972554